

any more would be an overdose. It is time to put the tax cut medicine back on the shelf, particularly in light of the war in Iraq, our spending on homeland security, and Hurricanes Katrina and Rita.

Just today, the Senate increased mandatory spending over the next 10 years by \$9.5 billion.

The second reason to put the tax cut medicine back on the shelf is that most of the provisions included in the reconciliation package do not have to be extended now. In fact, most of the tax cut provisions included in the reconciliation package, including the reduced rates on dividends and capital gains, do not expire until 2008—over 2 years from now.

So here are the provisions of the economic growth plan that we worked on during the last several years. You can see that one of the provisions of the proposal for next week is “reduced rate on dividends and capital gains.” This is not going to expire until 2008. Another one is “section 179 expensing,” which many of us supported in the bill we passed last year, the JOBS bill. That is not going to expire until 2007.

So the point I am making is, there really is not any need for us to pass these tax cuts next week because most of them are not going to expire until years in the future.

As my colleagues can see, most of the core provisions of the President's tax reform plan, as I mentioned, do not expire until 2010. A handful expire in 2007 or 2008, and only one expires next year.

When Alan Greenspan testified before the Joint Economic Committee last week—I think this is really telling testimony on the part of Chairman Greenspan—a member of the committee asked if he supported extending the 15-percent tax rate for capital gains and dividends. Chairman Greenspan replied that he could only support extending these tax cuts if they were paid for.

According to Chairman Greenspan, large budget deficits will drive up interest rates over time, raising the Government's debt service costs.

I think, as we watch what is happening to interest rates, they are starting to creep up. What we forget is, as they creep up, interest costs are going to take a larger and larger percent of our Federal budget.

I quote Alan Greenspan again:

Unless the situation is reversed, at some point these budget trends will cause serious economic disruptions.

I will repeat it again. Alan Greenspan:

Unless the situation is reversed, at some point these budget trends will cause serious economic disruptions.

The fact is, if these tax cuts are so important, we should pay for them, which is why I supported the pay-go amendment to the budget resolution in March, and supported it again last week.

My third reason for opposing piecemeal tax cuts at this time is that the President's Advisory Panel on Tax Re-

form just released its final report. All of us have heard from families and businesses in our respective States lamenting the complexity and frustration with the current Tax Code.

Well, thanks to our former colleagues, Connie Mack and John Breaux, it seems to me we have a chance to finally do something about it.

Why extend tax deductions piecemeal when we should be considering fundamental tax reform? Our tax structure should be simple, fair, and honest. Our current Tax Code achieves none of these objectives.

I used to prepare my own tax returns and made out tax returns for my clients. I would not touch my tax return today with a 10-foot pole because of the complexities.

I am with the 55 percent of other Americans who have to hire professional help to make out our tax returns. Last year, it is estimated that Americans spent more than 3.5 billion hours doing their taxes, the equivalent of hiring almost 2 million new IRS employees, more than 20 times the agency's current workforce. If the money spent every year on tax preparation and compliance was collected, about \$140 billion each year or over \$1,000 per family, it could fund a substantial part of the Federal Government, including the Department of Homeland Security, the Department of State, NASA, the Department of Housing and Urban Development, the Environmental Protection Agency, the Department of Transportation, the U.S. Congress, our Federal courts, and all the Federal Government's foreign aid.

Individuals, businesses, and non-profits must pay these compliance costs, but the Federal Government cannot use them for any useful purpose. Individuals and businesses lose money that they could otherwise save, invest, and spend on their children's education, buy a home, or simply enjoy an extra evening out with the family. But the Federal Government gets nothing. That is the equivalent of stacking money in a pile and lighting a match to it.

We all recognize the need for a simple, fair, and honest Tax Code. This is a win-win goal for everyone. Simply cutting tax compliance costs in half from 20 percent to 10 percent would have the same impact as a major tax cut. Just cutting the compliance costs would be the equivalent of a major tax cut for most Americans, but it would be a tax cut that does not reduce Federal revenues but would guarantee that people are paying their fair share and bring more money into the Federal Treasury.

We all know that fundamental tax reform is critical and that President Bush will be sending us his recommendations in February. I simply cannot understand why some of my colleagues want to make so many provisions of the current Tax Code permanent or add new tax cuts, when next

year we very well may be eliminating the same provisions as part of fundamental tax reform. Why do it now when we are expecting the President to come back with a fair and simple, honest tax reform package? Again, this is not the time for piecemeal tinkering. No homeowner would remodel their kitchen and bathroom the year before tearing down the house to build a newer and better one. That is, in effect, what we would be doing next week if we vote for these cuts.

In closing, I reiterate the three reasons we should oppose tax cuts at this time. No. 1, we cannot afford them because of our soaring deficit and national debt. Putting our spending on the credit card of our kids is unconscionable, particularly because they will have to work harder and smarter to compete in the global marketplace to maintain our current standard of living and quality of life.

Two, we do not need these tax cuts at this time. If this body believes we must have them, we should follow Alan Greenspan's advice and pay for them. If these tax cuts are so important to the economy, then let's pay for them.

And third, from a public policy point of view, these tax cuts are premature because in the very near future, we may well change them as part of fundamental tax reform and simplification.

I thank my colleagues for their attention and urge them to vote against the tax cuts proposed next week. I reaffirm a Republican principle we have held dear over the years and one that I adhered to as mayor of the city of Cleveland and Governor of Ohio; that is, balance budgets and reduce deficits.

I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. VOINOVICH. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

50TH ANNIVERSARY OF THE ALASKA CONSTITUTIONAL CONVENTION

Mr. STEVENS. Mr. President, today marks the 50th anniversary of the Alaska Constitutional Convention. I speak to pay tribute to those who contributed to this milestone in our State's history.

When the Constitutional Convention began on November 8, 1955, Alaska was a territory foundering under the weight of discriminatory Federal legislation.

Alaskans were denied control and management of our fisheries. We were denied our share of Federal highway funds. We were denied the ability to expand our economy because of unfair land laws. We were denied the right to vote for our President and Vice President. And we were denied full representation in Congress.

Our economy had been damaged by article 27 of the Jones Act, which Congress passed in 1920. This act specifically excluded Alaska from the United States' ship and rail system. It required all goods and services be diverted through Seattle, which drove up prices and pushed many Alaskans out of business.

As former territorial governor Ernest Gruening told the convention delegates in 1955, Alaska was "no less a colony than were those thirteen colonies along the Atlantic seaboard in 1775." Governor Gruening then quoted the United States Declaration of Independence and told the delegates it was time for Alaska to "let facts be submitted to a candid world."

Fifty-five men and women were chosen to serve as convention delegates. The number 55 was selected to reflect the Philadelphia Convention of 1787, which produced the Constitution of the United States.

On November 8, 1955, the delegates met at the University of Alaska in Fairbanks. They worked for 75 days, and their efforts produced a precedent-setting constitution, which formed the basis for Congressional approval of statehood.

Thanks to the dedication of George Lehleitner of Louisiana and C.W. Bill Snedden, publisher of the Fairbanks Daily News-Miner, our constitution included Alaska's version of the "Tennessee plan," which had been used successfully by Tennessee, Michigan, California, Oregon, Kansas, and Iowa to gain admission to this Union. Under this plan, our territory elected a Congressional delegation without waiting for Congressional approval.

When they began their deliberations 50 years ago today, no one could have predicted how successful our convention delegates would be. They considered the needs of Alaskans who lived in the territory and the needs of those who would later live in our State. Their foresight gave us the document that has stood the test of time and been hailed as a model of state constitutions. And their efforts set in motion the series of events that led to statehood.

Before the Constitutional Convention, there were many who questioned whether Alaskans could be entrusted with statehood. They thought we were too far-removed from the lower 48, too different. Those who participated in the drafting of our constitution changed this. Our constitution affirmed our commitment to the democratic ideals upon which this Union was founded.

The 55 convention delegates were devoted public servants who became Alaska's founding mothers and fathers. Today, five of those delegates are meeting in Anchorage. They are:

George Sundborg, Sr., a newspaperman who served as chair of the convention's committee on style and drafting. George later served as Senator Ernest Gruening's top aide in Washington, DC.

Dr. Victor Fischer, who served as chair of the convention's committee on the Executive Branch. Vic was later elected to the territorial House of Representatives and served the State he helped create in the Alaska State Senate.

John "Jack" Coghill, who was chair of the convention's committee on administration. Jack was a member of the territorial House of Representatives and later served as mayor of Nenana, State Senator, and Alaska's Lieutenant Governor.

Seaborn Buckalew, a member of the territorial House of Representatives who later served as a State Senator, Assistant Adjutant General of the Alaska National Guard, and U.S. District Attorney and Superior Court Judge for the 3rd Judicial District.

Burke Riley, who served as chair of the convention's committee on rules. Burke was a special assistant to Governor Gruening and the Secretary of Alaska from 1952 through 1953, a position similar to today's lieutenant governor. He also served in the territorial House of Representatives.

Today, these delegates are joined by: Thomas Stewart, who served in the territorial legislature and chaired its Joint Committee on Statehood and Federal Legislation, which drafted the Convention Enabling Act. Tom served as secretary of the convention and later became an Alaska Superior Court Judge. He played a key role in establishing our State's court system.

Katherine Hurley, who was the long-time executive secretary to territorial Governor Ernest Gruening and secretary of the territorial senate. Ms. Hurley served as chief clerk of the convention.

Doris Ann Bartlett, the daughter of my predecessor, Senator Bob Bartlett. Doris served as librarian of the convention.

Also in Anchorage today are three consultants who advised the convention delegates:

Dr. George Rogers, who served as temporary secretary and economics consultant,

Dr. Vincent Ostrum of the University of Indiana, and

Dr. Earnest Bartley of the University of Florida.

On behalf of all Alaskans, Senator LISA MURKOWSKI and I have come to the floor today to thank these men and women whose hard work laid the foundation for the 49th State.

In his speech closing the proceedings, Bill Egan, the president of the Constitutional Convention who later served three terms as Alaska's Governor, said:

I say to each and every Alaskan: If it had been your good fortune, as it has been mine, to have witnessed the abilities, the diligence, the devotion to duty, of these delegates . . . you would say of their labors, "well done!"

Bill Egan's words endure today. Well done, thank you, and God bless each of you!

I yield the remainder of my time to Senator MURKOWSKI.

The PRESIDING OFFICER. The junior Senator from Alaska.

Ms. MURKOWSKI. Mr. President, I thank my colleague and I, too, thank the Senator from Virginia for allowing us to speak today on the 50th anniversary of the convening of the Alaska Constitutional Convention.

Although it has not quite been 50 years since Alaska's statehood, it was half a century ago today that 55 delegates from around the State met to debate what would become the Alaska Constitution.

Prior to the Constitutional Convention, the Convention's secretary, Thomas Stewart, traveled around the country for 6 months looking at other States' constitutions and how their provisions may work in Alaska. Later, 55 delegates were elected from every region in Alaska, and on November 8, 1955, the delegates met in Fairbanks at the University of Alaska. As the country was shrouded in the Cold War, Alaska's Territorial Governor Ernest Gruening stood to address the Constitutional Convention, and said:

Alaska has a great, great destiny. We are here situated by geography and by history in the farthest north and our farthest west in a unique position to achieve that destiny. We were formerly part of a country which today, under changed government, represents the antithesis of everything that we believe in and of everything we hold dear. We have a geographic juxtaposition to that area. We can see it from our mainland with the naked eye. What a challenge then to create in these far northern latitudes a shining and eternal example of what we want to call the American way of life, to make Alaska not merely a bulwark defense for the whole hemisphere, for the free world, but a spiritual citadel of the American idea. It can only be done by the application to Alaska of basic American principles, the most basic of which is government by consent of the governed. So you have here a thrilling opportunity, and I know you will live up to it.

Those were the words of Governor Gruening.

Alaska did. The Alaska Constitution was the result of the hard work of the pioneers of the last frontier. Five of those delegates to the constitutional convention are still alive today, as Senator STEVENS mentioned. I take a brief moment to recognize the accomplishments of these outstanding Alaskans.

First, Victor Fisher was a member of the Alaska Territorial House of Representatives and the Alaska State Senate. Mr. Fisher was born in Germany, with an American father and Russian mother. Mr. Fisher has also worked at the University of Alaska, primarily as the director of the Institute of Social and Economic Research.

George Sundborg, Sr., began his life as a newspaper journalist, an editor, a publisher, and owner. After the constitutional convention, Mr. Sundborg continued his service to Alaska as a staff member to the territorial Governor.

John B. "Jack" Coghill was a representative in the Alaska Territorial House of Representatives. After the convention, Mr. Coghill continued to

serve the State as president of the Alaska School Board Association and then as our State's Lieutenant Governor.

Mr. Burke Riley served as the Territorial Secretary of Alaska and served two terms in the Alaska Territorial Legislature. As a delegate to the Alaska constitutional convention, Mr. Riley served as the Rules Committee chairman. Mr. Riley also served as a chief of staff to Governor Egan and assisted in setting up the government of the State of Alaska during Governor Egan's extended illness.

And Seaborn Buckalew served in the Territorial House. After the convention, Mr. Buckalew was appointed to the superior court where he served many years. He was also an Active National Guard member.

The result of the hard work of these delegates was a constitution that the National Municipal League said was "one of the best if not the best State constitution ever written." The Alaska constitutional convention would not have been a success without the assistance of staff and consultants. I mentioned the contribution of Thomas Stewart. There was also that from Katherine Hurley, Dr. George Rogers, and Doris Ann Bartlett. I also thank the two surviving consultants, Dr. Vincent Ostrum and Dr. Earnest Bartley, for their service to Alaska.

I was not yet born at the time that Alaska's Constitution was created, but that document continues to serve Alaska's leaders as a roadmap to our State's future. Alaska's constitutional convention didn't just set the wheels in motion toward statehood, it has guided my generation and my children's generation and will be a guide to future generations of Alaskans forward.

As Governor Gruening put it, "a shining and eternal example of what we want to call the American way of life."

HONORING OUR ARMED FORCES

DEATH OF ARMY SPECIALIST DARREN HOWE

Mr. HAGEL. Mr. President, I rise to express my sympathy over the loss of Darren Howe of Beatrice, NE, a specialist in the U.S. Army. Specialist Howe died of wounds suffered after his Bradley fighting vehicle was struck by a roadside bomb on October 17, near Samarra, Iraq.

Though severely burned, Specialist Howe regained control of the Bradley, and helped evacuate soldiers in the rear of the vehicle. His efforts helped save the lives of his fellow soldiers. He was 21 years old.

Specialist Howe grew up in Beatrice, NE, and graduated from Beatrice high school in 2003. He joined the Army Reserve in High School, and upon graduation enlisted in the Army full time. Specialist Howe was a member of Company A, 1st Battalion, 15th Infantry Regiment, 3rd Infantry Division, Fort Benning, GA. Specialist Howe will be remembered as a loyal soldier who had a strong sense of duty, honor, and love

of country. Thousands of brave Americans like Specialist Darren Howe are currently serving in Iraq.

Specialist Howe is survived by his wife Nakia and their two children, Shaye-Maleigh, 3, and Gary-Dean, 1. He is also survived by his mother and stepfather, JoDee and Greg Klaus of Beatrice; father and stepmother, Steve and Beau Howe of Emporia, KS, brother Brandon Howe and step-brother Alex Klaus. Our thoughts and prayers are with them at this difficult time. America is proud of Specialist Howe's heroic service and mourns his loss.

I ask my colleagues to join me and all Americans in honoring Specialist Darren Howe.

TRIBUTE TO PRIVATE FIRST CLASS TYLER MACKENZIE

Mr. ALLARD. Mr. President, today I honor the life of PFC Tyler Ryan MacKenzie who was assigned to the 502nd Infantry Regiment, 2nd Brigade Combat Team, 101st Airborne Division. His service to the U.S. Army led Private MacKenzie of Evans, CO, to Fort Campbell, KY, and eventually Iraq. Last Wednesday his life, along with three of his fellow soldiers, came to an end when his vehicle was struck by a roadside bomb.

Today we have many remarkable men and women serving in our military with a strong sense of dedication to the United States. Tyler himself came from a line of military servicemen in his family and he too felt an obligation to serve in the Armed Forces. Private MacKenzie's family is proud of his service to our country.

The democratic milestones reached in Iraq in the last 2 years would not have been possible without dedication of our brave men and women in uniform and support provided by their loved ones. At this difficult time my heart goes out to Tyler's family and all those who take part in the noble cause of protecting freedoms that we all enjoy. I am thankful for Tyler MacKenzie and those that preceded him in making the ultimate sacrifice. Their lives should be honored by firmly resisting the enemy and completing the mission.

IN HONOR OF ARMY SPECIALIST DARREN HOWE

Mr. NELSON of Nebraska. Mr. President, I rise today to honor Army SPC Darren Howe of Beatrice, NE.

Specialist Howe, 21, began his service in the Army Reserve. He graduated in 2003 from Beatrice High School and decided to join the Army full-time. Specialist Howe was assigned to A Company, 1st Battalion, 15th Infantry Regiment, 3rd Infantry Division, Fort Benning, GA.

On October 17, 2005, SPC Darren Howe was mortally wounded when an improvised explosive detonated close to the Bradley fighting vehicle he was driving near Samarra, Iraq. He was treated in Germany before being taken to Brooke Army Medical Center in Texas, where he died on November 3, 2005.

Specialist Howe is survived by his wife, Nakia, who lives in Plymouth,

NE. Darren and Nakia are the parents of a 3-year-old daughter, Shaye-Maleigh, and a 1-year-old son, Gary-Dean. I would like to offer my sincere condolences and prayers to the family and friends of Specialist Howe. His noble service to the United States of America is to be respected and remembered by all. Every American and all Nebraskans should be proud of the service of brave military personnel such as SPC Darren Howe.

IN HONOR OF ARMY CAPTAIN JOEL CAHILL

Mr. President, I rise today to honor Army CPT Joel Cahill of Papillion, NE.

CPT Joel Cahill, 33, was a selfless and honorable man whose commitment and service to his country earned him the Soldier's Medal, which is awarded for selfless action in noncombat situations. He graduated from Papillion-La Vista High School before graduating magna cum laude in 1999 from the University of Nebraska at Omaha. He was serving his fourth tour of combat duty and in the 1st Battalion, 15th Infantry from Fort Benning, GA.

On November 6, 2005, Captain Cahill was patrolling an area in Anbar Province in western Iraq when a roadside bomb detonated, mortally wounding him.

Captain Cahill is survived by his wife, Mary; his parents, Larry and Barbara Cahill; and numerous other family members, friends and fellow soldiers. Joel and Mary are the parents of two children, Faith, 4, and Brenna, 3. I would like to offer my sincere condolences and prayers to the family and friends of Captain Cahill. His noble service to the United States of America is to be respected and remembered by all. Every American and all Nebraskans should be proud of the service of brave military personnel such as CPT Joel Cahill.

IN HONOR OF ARMY STAFF SERGEANT JASON FEGLER

Mr. President, I rise today to honor Army SSG Jason Fegler of Harrisburg, NE.

Staff Sergeant Fegler, 24, graduated from Banner County High School before serving for more than 4 years in the Marine Corps. He then joined the Army where he served in the 101st Airborne. He died November 4, 2005, following a month of service in Iraq.

Staff Sergeant Fegler is survived by his wife, Shianne, who is in the Navy and lives in Virginia Beach, VA. Jason and Shianne are the parents of a 2-year-old son, Aiden. He is also survived by his father, Jim Fegler, and numerous other family members, friends, and fellow soldiers.

I would like to offer my sincere condolences and prayers to the family and friends of Staff Sergeant Fegler. His noble service to the United States of America is to be respected and remembered by all. Every American and all Nebraskans should be proud of the service of brave military personnel such as SSG Jason Fegler.